Previous references. 1895-6
191
(Sep. Rev.)

File No. 106 ~~63~~ of 95-6

Serial Nos. 1 - 9

Later references.

(35)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 - 9

Major ~~Part~~ B. for September 1900

SUBJECT

Revision of the rates of licens-
fees on foreign Liquor Shops.

Sl 1. From The Commissioner
No 315/27 Dt 12-7-95
Recommends revision Scale of
of fees for retail foreign Liquor
Shops

G. R. S. 58

GPB—4,000—4-7-11

Sl 2 To The Excise Commr.

No 3895/Ex 116 Dt 23-8-95

Requested to submit a fresh Statement showing the consumption of foreign liquors in General Dist for 1893-4.

Sl 3 From The Excise Commr.

No 1987/150 . 29-9-96

Submits copy of Statement showing the consumption of foreign liquors.

Sl 4. To The Excise Commr.

No 5493/Ex 216 . 16-12-96

Requested to submit a draft notification for the approval of Govt. and publication in the Gazette.

Sl 5 From The Excise Commr.

No 3219/238 . 19-12-96

Submits for approval and publication a draft notification embodying a revised Scale of license fees for the vend of foreign liquors

Sl 6 To. The Collector
The Compiler of Gazette -
No 6264/Ex 250 Dt. 14-1-96

publishes the rates of license fees for the Vend of Foreign Liquors.

Sl 7. From The Collector
No 1198/56 . 16-8-1900

Submits for sanction and publication a notification embodying the revised Scale of license fees for the Sale of foreign Liquors.

Sl 8. To The Collector
The Comptroller
No 2126-S/Ex 7.194/96 . 3-9-00

States that the draft notification has been approved and forwarded to the Compiler for publication

Sl 9. To The Compiler
No 2126/Ex 7.194/96 . 3-9-00

Forwards a draft notification for publication in the Gazette.

MB
Commissioner
Examined
25/4/14

T. V. Ramakrishnamma Iyengar

Office Note D/ 6th August 1895.

Subject } Enhancement of License Fees for Foreign Liquor shops.

Reference } Excise Commissioner's Letter No 315/27 & 12/21 dated July 1895.

1. License Fees are now levied on the marginally noted 4 classes of Licenses under Notifications Nos 3189/5-89, and No 4 & 4th April 91, and 18,968 R.F. 119-93 & 5th May 1894

I) W. Sale-yearly	Rs 25
II) Retail — "	Rs 5·0
III) Refreshment Room	Rs 25
IV Special for Races for each occasion for 10 days upto	20

2. The Excise Comr. states in the above letter that the Municipal Boards levy on "Registration Certificates" in each place of business Rs 5·0 yearly. This is an error. The correct rates have been obtained from the two Municipal Offices at Mysore and Bangalore and inserted in the statement attached to that received from the Excise Comr., in this Office

3. The principle proposed to be adopted by the Ex Comr. to fix the fee on the "consumption"

as

There was an appeal to the Dist. Judge's Court lately and it was decided that the Bangalore Municipality which had hitherto not classified the shops could not levy any license fees before they did so. H Cobb

as in Madras. This is not done, now, in Madras; nor, is the scale of fees quoted by the Ex. Comr those in force there at present. That procedure was finally abrogated in Notn No 448 25- July 1895. Not 1 of 96 -
It was found objectionable & incon venient in practice and doubtless created invidious distinctions as two 1st clap firms - say like messrs Parks & Co and Spencer & Co - both of them in Mount Road. and would thus be paying different rates of fees and these again from others in the same Town holding similar Licenses.
It would entail inquisitorial investi gation into their business which those firms would never tolerate. Hence the old plan of fixing the fees on centers of large trade, population, and business, was probably reverted to there.

4- As suggested by the Revt Secy it would be preferable to have maximum & minimum rates of fees and these rates should be fixed for each Town or place. If changes are necessary these can be effected from time to time with the sanction of Govt to whom the grounds therefor should

Where will

should be submitted, three months prior to the expiry of the License, with the opinions of the Dy Comrs & Excise Comr thereon.

5. Reference is solicited to the figures of income &c appended to the Excise Comr's statement, in this office, which bring out the following results :-

(a) Bangalore Town :- The Retail shops are too many. They should be fixed at two, and sold by public auction. Their stocks are comparatively small and could be readily appraised and disposed of to the next firm. This can be done thus. The original invoice should be produced with the shop account. The price, plus carriage, and 12½% on the former paid to the out-going shop-keeper if the stock is equal to one month's demand by the new incumbent. No interest should be allowed for larger stocks. The shop-keeper should be allowed the option of exporting his stock, within 15 days after the close of the year, if he does not agree to this forced disposal on pain of attachment and forfeiture.

Not in Madras - only Dewan and Dy

forfeiture thereof - Firms like Messrs Arcot Naraunsawmy, Seshu, Spencer & Co, &c, &c, would thus be in position to take up shops, in large towns like Bangalore, Imporc &c - The shops may be sold for a 3 years tenure - The Hotel and Railway Licenses must stand - The latter needs close scrutiny not only in Bangalore city - but ~~not~~ elsewhere also - as business is not confined, it is found to the bona fide travelling public by Rail -

(c) Mysore Town } The same remarks equally apply to Mysore as to Bangalore. ~~3 or~~ 3 or 4 Retail Licenses are ample -

(c) Kolar Distt. } For the two shops at Bowringpete and Kolar Gold Fields the fee should be fixed at Rs 200 per mensem and if they refuse to pay the rate the shops should be put up to auction - The quantity of liquor sold is much understated in both places and doubtless at others elsewhere -

(d) Other Places } The Retail shops at all other places, except Railway stations & hotels should be sold by auction - The sales should be held in Bangalore at the Ex: Comrs: office so that respectable firms here may obtain those shops and supply them with good genuine brands -

W. S. Deputy Comm &c

The Ex: Comrs: is opposed to this but the grounds urged are not valid - Vide para 3 of his report -

6 -

S

6. The fees for Bangalore City Retail shops and those at Mysore Town should be fixed at Rs 100 yearly. At Bowringpete and Kolar Gold Fields Rs 200 monthly. At all other places as at present. Vide para 1 of this Note.

7. If the Retail Liq: are sold by auction the fees will be merged in the sale amount. Except for Wholesale, Refreshment Room, and Spl. licenses for Races &c which should attach to the same shop as at present. Vide rates in para 1 of this Note. In this case merged & omitted together with the shop. See Notes I & II in statement appended.

8. The Municipal Boards have made a mistake in regulating the scale of fees on the income of the shop in the manner indicated. The scales fixed in Schedules C, 2, of the Mun: Regulations are sufficiently liberal to meet all cases and must be restricted to the rates therein fixed. There should however be no distinction between the Registration fee and for the shops of the same class, as has been made at Mysore. All Retail Licenses should pay the same Registration fee at one place and it should be the maximum rate admissible.

admissible under schedule C. 2..
In connection with this subject
solicits favour of perusal of the
remarks made by the Dy Comr of
Bangalore in paras 2 & 4 of his Letter to Govt No
5638/27/2/80 appended hereto which are exactly
on all fours with the Policy adopted
by Govt in 1889 and should not
be lost sight of. It is the only plan
possible to weed out rotten Mysore business,
carried on without capital,
by petty adventurers who bring
discredit on the respectable and
honest traders in this line.

6/9/95
21/8/95

J. W. Spence
Dy Sec.

The question to be first determined
is whether the license
fee should be regulated by
the quantity of liquor sold
in each shop or by more
general Considerations of lo-
cality &c. Mr. Ricketts is for
the former course. The diff-
iculty seems to be that we
can get no reliable account
of the quantity imported &
sold by each Shop-keeper
and have no means of.

discovering if the accounts he Submits are false.

As Mr. McDonnell Says in his Note, the System advocated by mr. Rickett seems to have been given up in Madras.

But it has t be decided whether the principle advocated in the office-Note by the Special Assistant Comr, that we Should Calculate each ~~Im~~ trader's probable profit and then enhance his tax is a Sound one. If I understand the matter correctly, foreign liquor is not a Govt Monopoly as Country made Spirit is; and I think we Should not ~~hope~~ Concern ourselves with the amount of profit a trader makes or the quality of the article he ~~deals~~ vends in a greater degree than ~~what~~ Say in the Case of, ~~Coffee, Tea, Sugar, Cotton~~ any other goods on which ~~Salt~~ Some Sort of Excise is levied. The duty of Course Should be high enough to prevent the foreign Spirit from entering into Competition with Country Spirit.

Mr X
Would this not place an undue advantage
2/10 S.H.J.

If we think that a trader is getting unduly heavy profit as compared with others, we should encourage competition and thus enhance revenue from the larger number of licenses given out. Enhanced revenue may also be obtained by fixing localities of shops & selling the licenses by auction. This seems to be in force in Madras; and though the Excise Comr thinks there will be a difficulty to dispose of surplus stock, the difficulty may be surmounted.

The raising of the Gold Fields' license fee from 100Rs to 2400Rs seems very sudden. May not some such scheme be adopted:

	Li. Fee
Gold-Fields & Bangalore	200Rs.
Chipore City & Chikmagalur	100 Rs.
Other places as at present.	

The right of selling in ~~Chipore~~ Gold-Fields, Bangalore, Chipore & Chikmagalur to be sold by auction on a three Years tenure as proposed by Mr. McDonnell.

If approved, the Excise Commissioner's opinion may be invited on this subject before final orders are passed

About the Municipal Registration fees, the High Court in some contested cases lately decided that the Municipal Courts of Bangalore were bound to classify license holders first before they demanded fees of them. The Distt Judge declared on the authority of this, that the rates hitherto imposed were unauthorised. I do not know what became of the matter since.

The new rates of 12½ Rs adopted by the Mysore Municipality are of course unjustifiable under the Mysore Regulations (which does not mention this rate at all.)

Submitted for orders through the Revenue Secretary

Abb
20 Sept 95

+ Leave for consideration
21/10/95

The only shops in which the sales are considerable, are the two at Bonnyrigg & Loanhead - in 1893/94 the former had about Six thousand Gallons & the latter four thousand. In Lasswade (Hillcrest) the quantities used were slightly in excess of one hundred gallons during the year. The other shops, all over the County, the sales were insignificant. The license fee on foreign wine shops is not a very important branch of Revenue.

These figures can scarcely be accepted. Some Publicans estimate their annual consumption at 1000 gallons. Even these are said to be much less than they would be were it not for the Local Option agitation.

Since this above was written I have ascertained that the sales are considerably larger than my figures indicate.

~~[illegible]~~

It is a question whether any reduction is desirable - If however a reduction of rates is considered desirable I would make no distinction between wine shops & those licensed to sell spirituous liquors. Nor is it necessary to lay down any elaborate scale. Macdonell's proposals seem

No change is necessary in the unnecessarily elaborate
rest of all other steps. The present fee of Rs 50
for warrants etc. however needs for change
be made to maintain as nearly as possible the ratio
the present fixation as approx-
mately as possible

21/10/95

Vide for
sheet - 21-10-95

+ Ruled by Committee
G.
20/10/95

for each additional 500 gallons or fraction thereof an addl fee of Rs 25 may be levied -

or, the shops may be
divided into 3 classes

Class I (Sale not exceeding Rs
500 gallons) 50 p.a.

II (Above 500 but
below 1000 gallons) 75 p.a.

III (Above 1000 gallons, 100
200 p.a.

For every addl 250 gallons
or fraction thereof Rs 25

7-12-95

Extract from Letter No. 563 D/27/2/80 from
The Deputy Commissioner
Bangalore District

1. × × × ×

× × ×

2. The present low rate of License fee encourages a lower class shops whose owners have hardly ~~any~~ sufficient custom or sale to keep themselves legitimately afloat and the result is the sale of inferior and adulterated liquor and often under a false brand. The consumption of such spurious and cheap liquor is decidedly productive of much harm and highly injurious to health.

Note. It also materially affects the Local Govt. Revenue. [illegible] S. 87

3. The raising of the rate of License fee would make the shops more respectable, and if they are restricted in numbers either by rule or the mere effect of the raised fee, their sales would be greater and would counter balance the excess fee, whilst the sale of a better class of liquor might be expected.

4. A few consumers of the poorer classes might be thus driven to arrack shops; but the use of pure arrack is preferable to a fiery and unadulterated quasi-European liquor.

× × × × ×

Table showing the No of Foreign liquor shops in the City of Mysore and the taxes paid to the municipality for 94/95

Name of District	Locality of Shop	Class of shop	Licence No	Name of Licensee	Present rate of License fee under Excise Laws Rs as	Present rate of Registration certificate under Municipal laws Rs as	Total Govt dues Rs as	Remarks
Mysore	Sivarampet	Retail	1	Dharmalingam Mudr	50 -	25 -	✓	
	do	do	2	Subba Rajurs	50 -	12 8	✓	
	do	do	3	Palmajee & Co	50 -	12 8	X	
	Lashkar Mohalla	do	4	Dyasawmy Mudr	50 -	12 8	✓	
	Sivarampet	do	5	Tirmvenkata Mudr	50 -	12 8	✓	
	Lashkar Mohalla	do	6	Framjee & Co	50 -	25 -	✓	
	do	do	7	Bhensanjee & Co	50 -	25 -	✓	
	do	Retail & Hotel	8	Jockey Club	50 -	12 8	XX	
	French Rocks	Retail		do	25 -			
	French Rocks	Retail		Ramaswamy Mudr	50 -			
	Meadows	Refreshment		Traffic Manager	25 -			

If there are any errors in any of these columns please rectify. Chund Lotsi Jain & Bros Delhi are not entitled - Vide D.O. No. - Present 7/16/8/95

Memo

The Excise Commr in his letter No 315/27 dated 12th July/1895 recommended that the scale of license fee for retail foreign liquor shops shd be revised according to the sale in each shop. The question was fully discussed as will be seen from the Secretary's memo dated 20th October/95 (putup) and before passing final order on the subject, the excise Commr was asked to submit a revised statement showing the sales in the foreign liquor shops.

The statement called for accordingly submitted with the letter under disposal.

Submitted
15/10/96

Please peruse the figures & proceed accordingly

37/10/96

Resubd with a separate statement as directed. 5/11/96.

Subd 3d Cr.

Please see the figures now furnished.

As moved by the Excise Commr, the present rates for Wholesale licenses & for Hotels & Refreshment Rooms may be left alone - For Retail licenses, differential rates seem necessary. All of the Bowenpally shops sold less than 1000 gallons in 1894/95 while the other, as well as the one at Begumpet sold nearly 5000 gallons. The same rate for all the 3 will not do. As a first step towards the reimposition of the previous pass license fees, I would suggest that the shops may be divided into 3 classes & required to pay Rs 50, 100 & 200 Rs respectively per annum as moved by

1

in my note of 20/10/95.
I would not now attempt
~~not~~ any limitation of
all ~~no~~ of those cases where
or the date Hearing by
auction -

2-12-96.

Vide to rules noted
down in the Memo Book

20-10-95

7-12-96

Prepare a
Draft accdg to me

7-12-96.

Drafted
~~AG~~
7/12

note

× Sl no 1 of file no 19 of 96-97.

Sl no 8 - do —

On the recommendation made by the Excise Commr in July/95, Rule X of the Foreign Liquor Rules was amended in notification no 62 61-Ex 250 of 14th January-97 under which the scale of license fee for retail license was revised. now the Excise Commr in his letter under reference brings to notice that certain foreign liquor shop keepers who have obtained both the wholesale & retail licenses debit all the extra sales made under retail license to those under wholesale license with a view to avoid extra payment of license fee payable under the revised scale. The Excise Commr therefore proposes that by making the revised scale of license fee applicable to the wholesale licenses as well, the difficulty under notice would be remedied. Hence the draft notification

submitted for approval.

Submitted with draft for approval & orders

2 The proposed scale of fees is also raised ~~as~~ with a view to make the license fee charged on every gallon of foreign liquor equal to the duty payable on every gallon of country beer, viz 2 annas.

Submitted with draft for approval & orders.

23/8/00

Cutcherry to 29/8 with 2 Drafts C

26/8/00

138

25-8-00

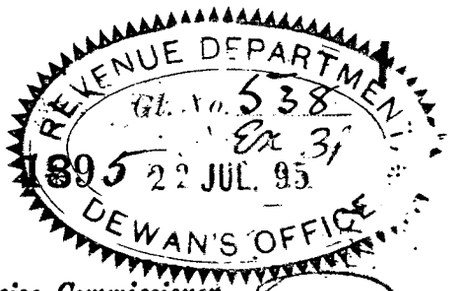
30/8/1900

Upon C

31-8-00.

S.R.7.83-95 134

Gen. 30.]



Ex 1 copy sent put up
3/8/95

From

The Excise Commissioner
in Mysore.

To Revenue

The ~~Chief~~ *Secretary to the Government*
~~Dewan~~ *of Mysore.*

Dated 12th July 1895

Despatched 27

Received

Enclosure No. One

General No. 315

No. 27

In reply to

SUBJECT.

Recommends revised Scale of fees for Retail Foreign liquor shops in the Mysore province

Rev - Exc
22/7/95

References (to be entered only in the Dewan's Office)

General Records.

Please put up a copy of the Note quoted. Written

DR, Put up copy of Note
25/7/95. 26/7. 5 spare copies put up 26/7

No. 315/27 (E1)

Excise Commissioner's Office
Bangalore, 12th July 1895.

2/

From,

2

The Excise Commissioner
in Mysore

To,

The Revenue Secretary to the
Government of Mysore

Sir,

I have the honor to state that under the present Rules in Government Notification No. 31, dated 9th May 1889, relating to the Sale of Foreign Spirits and fermented liquors, the fees leviable are the following:-

For Wholesale License	Rs. 25.	}	Per year or fraction of a year.
" Retail "	Rs. 50.		
" Hotel "	Rs. 25.		
" Refreshment room License	Rs. 25.		

2. The above rates are levied throughout the province, both at the cities of Bangalore and Mysore where a Registration

2. In the Mofussil where no Registration fee under Municipal Regulation is paid ——

(a) For a License conveying sales up to 500 gallons — Rs. 50.

(b) — do — over 500 gls. & up to 750 = 75.

(c) — do — over 750 — do — 1000 = 100.

(d) — do — over 1000 — do — 1500 = 150.

(e) — do — over 1500 — do — 2000 = 200.

(f) For every 100 gallons or fraction thereof over 2000 gallons } = 20.

It would be more convenient to put up the above shops to public auction; but such course is not desirable on account of the difficulty which will arise to dispose of the stock of liquor in hand at the end of each year

4. For Wholesale License, as well as for Hotels, and Refresh-ment rooms, the existing rates may continue for the present, as the

the sales have not increased to
appreciable extent. 6

I have the honor to be,

Sir,

Your most obedient Servant

Thickett

Excise Commissioner

on Mysore

M. S.

SRT 83-95-6 (3) 7

SL 2 To

The Excise Comm

Dated 23rd October 1895.

Despatch ✓

No 3895

Pn. 116.

His letter No: 315/27 of

12/21 July 1895 recommending a revision of the scale of fees for Retail Foreign Liquor shops in the Ryoor Province and submitting a statement to show the consumption of liquor in the shops of the several districts for the year 93/94 -

Has the honour to observe that the figures in the statement can scarcely be accepted and to request that some special enquiries to ascertain the approximate sales should be instituted and correct figures at once

Has the honour to request that the figures be verified by some special enquiry regarding the sales in Especially as regards the following Districts where the measurements are not

Dharwar 1 Bowring Pete
Do 2 Gow Fields

& a fresh statement calculated as early as possible

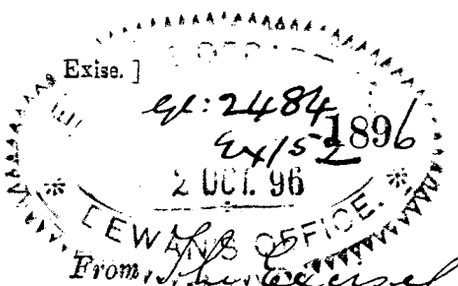
Submitted

By Order

Revenue Secretary

J. A. J.

22/10



9

S.R.7.83 95 6

Sl 3

From The Excise Commissioner in Mysore.

5

To

The Secy. to the Govt. of Mysore,
Revenue & General Depts.

Dated 29 th September 1896.
Despatched / —— 10 —— 96
Received.
General No: 1987
No. 150
Enclosure No. /

In reply to Docket No 3895 Ex: 116 dated the 23rd October 1895, and No. 1952 Ex: 71, dated the 19/21 st August 1896.

Submits copy of a Statement showing the consumption of the various kinds of Foreign Liquors in the shops at Bowringpet for the year 1894-'95.

References (to be entered only in the Dewan's Office.)

Rec
1.10 96

No. 1987 Exc: 1
150

Excise Commissioner's Office
Bangalore 29th September 1896
1 — 10 — 96

From The Excise Commissioner
in Mysore

To The Secretary to the
Government of Mysore
Revenue and General Departments.

Sirs,

In reply to your dockets Nos. 3895 Ex. 116, dated the 23rd October 1895 and 1952 Ex. 71, dated the 19/21th August 1896, I have the honor to state that, as the accounts of one of the Foreign liquor shops at Bowringpet for 1893-94 were not forthcoming, the Excise Supervisor of the Range examined the accounts of the Foreign liquor shops in the Bowringpet taluk for 1894-95, and prepared a statement from them showing the consumption of the various kinds of liquors in each shop for the year 1894-95. A copy of such statement is herewith submitted.

I have the honor to be,
Sir,
Your most obedient Servant
B Narasaiah

Excise Commissioner
in Mysore.

Statement showing (in Gallons) the consumption of Foreign Liquors and "Inyo

License No:	Class of Shop:	Locality	Name of License Holder	Names of Brands.	Name of Agent.	Opening Balance.		Receipts		Total.	
						Gallons	ozs.	Gallons	ozs.	Gallons	ozs
				Whiskies		44	"	725	17	769	17
				Brandies		15	17	93	"	108	17
				Gin		16	"	42	26	58	26
				Claret	Messrs Palmer & Co.	2	17	2	"	4	17
				Portwines	Messrs Howell & Co.	10	17	56	26	66	43
				Ginger Wine	Messrs Leighton & Co	3	17	4	"	7	17
				Sherries		2	43	2	"	4	43
				Vermouth		7	17	"	"	7	17
	1. Wholesale 2. Retail 3. Refreshment room	Gold Fields	Captain Anderson	Ales English	Messrs Cuttle	29	17	319	"	348	17
				Do German	" "	311	9	2,858	"	3,169	9
				Rum		"	26	4	"	4	26
				Champagne		3	26	4	"	7	26
				Stout		169	34	73	34	243	17
				Brandy	Messrs Parry & Co	24	34	186		210	34
				Gin		2	21	142		144	21
				Rum		17	38	192	"	209	38
				Whisky		3	17	"	"	3	17
					Total						
2	1. Wholesale 2. Retail 3. Refreshment-Room	Bowringfield	V. Neambram & Bro	Whiskies	Messrs Cuttle Palmer & Co &c	34	"	710	"	744	"
				Brandies		15	"	62	"	77	"
				Gin		5	"	39	"	44	"
				Wines		7	"	26	17	33	17
				Beers		192	43	3,092	"	3,284	43
				Stouts		18	"	775	34	793	34
					Total						
3	1. Wholesale 2. Retail	Bowringfield	M. Rajapotuk Pillay	Whiskies	Messrs Howell & Co &c	249	"	249	"	249	"
				Brandies		106	"	106	"	106	"
				Portwine		36	"	36	"	36	"
				Rum		4	"	4	"	4	"
				Vermouth		2	"	2	"	2	"
				Claret		2	"	2	"	2	"
				Gin		39	"	39	"	39	"
				Beer		702	"	702	"	702	"
					Total						
				Grand Total							

e Double-Distilled Spirits" in the Bowring ... during the year 1894-95.

Expenditure.					Closing Balance.		Remarks.
Quantity		amount realized.					
Gallons	Drs	Rs	as	p.	Gallons	Drs	
671	38	10,800	10	"	97	30	
84	13	1,574	6	"	24	4	
46	4	708	2	"	12	21	
2	26	26	4	"	1	43	
56	38	587	11	"	10	4	
6	8	69	6	"	1	9	
3	34	44	"	"	1	9	
5	17	64	"	"	2	"	
305	21	1,100	1	1	42	47	
,818	34	9,441	14	"	350	26	
3	26	63	"	"	1	"	
6	30	137	6	"	"	47	
239	42	991	"	"	3	26	
206	26	1,858	8	"	4	9	
142	47	1,286	4	"	1	26	
208	38	1,878	12	"	1	"	
3	17	30	"	"	"	"	
,812	"	✓ 30,661	4	1			
724	25	11,504	"	"	20	"	
61	"	662	"	"	16	"	
35	43	564	"	"	8	9	
28	34	397	12	"	4	34	
,141	34	8,248	14	"	143	9	
781	17	2,637	8	"	12	17	
,773	"	✓ 24,014	2	"			
223	47	3,143	4	"	25	4	
83	4	1,231	12	"	22	47	
25	13	288	12	"	10	38	
2	25	30	"	"	1	26	
2	"	24	"	"	"	"	
2	"	18	"	"	"	"	
35	42	485	"	"	3	9	
585	43	1,658	"	"	116	9	
960	21	✓ 6,878	12	"			
0,545	21	61,554	2	1			

2	1 Wholesale 2 Retail 3 Refreshment Rooms	Bowringpet	V. Ramakram Moodr.	Whiskies	Messrs Cutler Palmer & Co Ltd		192	24	4224	72	4416	96	4308	78	11,504	-	-	108	24	-		
				Brandies			84	12	336	72	420	84	324	84	662	-	-	96	-			
				Gin			30	-	234	-	264	-	215	-	564	-	-	49	-			
				Wines			42	-	158	-	200	-	172	-	397	12	-	28	-			
				Beers			1157	-	18,552	-	19,709	-	18,850	-	8,248	14	-	859	-			
				Stouts			108	-	4,654	-	4,762	-	4,688	-	2637	8	-	74	-			
					Total		-	-	-	-	-	-	28557	162	24,014	2	-	-	-	= 4773 gallons		
3	1 Wholesale 2 Retail	Bowringpet	M. Rajalingam Pillay	Whiskies	Messrs Abe Bonnell & Co Ltd			-	1122	744	1122	744	1021	645	3,143	4	-	101	99			
				Brandies				-	360	552	360	552	287	423	1,231	12	-	73	129			
				Portwine				-	180	72	180	72	137	29	288	12	-	43	43			
				Rum				-	24	-	24	-	15	-	30	-	-	9	-			
				Vermouth				-	12	-	12	-	12	-	24	-	-	-	-			
				Claret				-	12	-	12	-	12	-	16	-	-	-	-			
				Gin				-	234	-	234	-	215	-	485	-	-	19	-			
				Beer				-	4212	-	4212	-	3515	-	1658	-	-	697	-			
					Total			-	-	-	-	-	5,214	1,097	6,878	12	-	-	-	960 gallons		
					Grand Total			-	-	-	-	-	59,870	6,805	61,554	2	1	-	-			

Bowringpet
19th September 1963

(Signed) C.R. Narasimhamurthy
Excise Supervisor.

10545 gallons

"Copy"
P.N. Srinivasa
Excise Commissioner
Mysore.

Statement showing the Consumption of Foreign liquors and "Mysore Double Distilled Spirits" in the Bowringpet Range during the year 1894-95.

License No.	Class of shop	Locality	Name of License Holder	Names of Brands	Name of Agent	Opening Balance		Receipts		Total		Expenditure: Quantity		Expenditure: Amount realized			Closing Balance		Remarks.
						Gls	Pts	Gls	Pts	Gls	Pts	Gls	Pts	Rs.	As	P.	Gls	Pts	
1	1 Wholesale 2 Retail 3 Refreshment Room.	Gold Fields	Captain Anderson.	Whiskies	Messrs Cutler, Palmer, & Co and Messrs Samuel and Leighton & Co	245	38	4004	696	4249	734	3722	617	10,800	10	-	527	117	
				Brandies		78	28	426	264	504	292	377	257	1574	6	-	127	35	
				Gin		96	"	219	72	315	72	251	51	708	2	-	64	21	
				Claret		14	"	12	-	26	-	15	-	26	4	-	11	-	
				Port Wines		51	22	279	120	330	142	281	119	587	11	-	49	23	
				Ginger Wine		20	-	24	-	44	-	37	-	69	6	-	7	-	
				Sherries		17	-	12	-	29	-	22	-	144	-	-	7	-	
				Vermouth		44	-	-	-	44	-	32	-	164	-	-	12	-	
				Abs. English		176	-	1,824	180	2,000	180	1775	115	11,100	1	1	225	65	
				Do - German		1867	-	17,040	216	18,907	216	16,804	216	9,441	14	-	2103	-	
				Rum		3	-	24	-	27	-	21	-	63	-	-	6	-	
				Champagne		21	-	12	24	33	24	29	21	137	6	-	4	3	
				Stout		1918	- -	412	60	1430	60	1430	18	991	-	-	-	42	
				Brandy	Messrs Parry & Co	116	64	360	1512	476	1576	451	1576	1858	8	-	25	-	
				Gin		9	11	330	1044	339	1055	330	1055	1286	4	-	9	-	
				Rum		76	61	432	1440	508	1501	502	1501	1878	12	-	6	-	
				Whisky		20	-	-	-	20	-	20	- -	30	-	-	-	-	

48 [illegible]

Draft as per ... 18

S.R.7. 83-95 Read: (6)

Sl 4

Correspondence ending with letter no 1987/150 dated 29th September 1896 from the Excise Commr in Mysore on the question of revising the scale of fees for the Retail Foreign Liquor shops in the Mysore province.

No 5493/En. 216 dated 16.12.96

Order thereon. —

The Excise Commr in his letter no 315/27 dated 12th July 1895, recommends the adoption of two different scales of license fees, based on consumption, one for the Bangalore & Mysore cities where the shop-keepers have to pay a registration fee under the municipal regulations and the other for the moffussil

~~The adoption of two different~~

^ It does not seem to Govt expedient to make any such distinction.

~~scales does not seem necessary.~~

2. The system of fixing license fees based on consumption, however commends itself to Government. Under the existing rules, every retail foreign liquor shop is subject to payment of a license fee of Rs 50/- without any reference whatever to the sales effected ~~by them~~ in it. Government are of opinion that the same rate will not do for all the shops which effect different sales and they accordingly decided that, ~~as a first step towards the~~ ~~improvement of the revenue from license fee, the~~ ~~for sale of foreign liquor stuff~~ in future be issued through retail licenses throughout the province ~~should~~ shall in future be issued on payment of fees according to the following scale:-

Govt., however, agree that license fees charged on shops should vary with the consumption, and that the present rule under which a uniform fee of 50 Rs is levied without reference to sales requires alteration.

It is accordingly ordered that

(a) For a license covering sales up to 500 gallons .... Rs 50-- a year)

(b) -do- over 500 gls & up to 750 gallons --- " 75

(c) -do- over 750 & up to 1000 gls --- " 100

(d) For every additional 250 gallons or fraction thereof over 1000 gallons ----- Rs 25/-

The Excise Commr. will be requested to ~~accordingly note the above~~ approval submit a draft notification for the approval of Govt. & publication in the Gazette.

U 16/12/96
Secretary

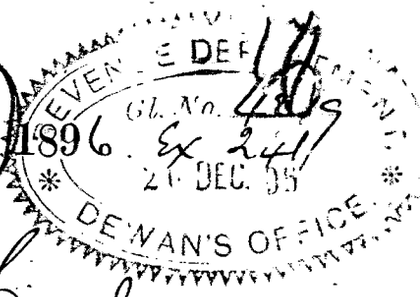
Sd/- S Ghosh
14/12/96

H.B
14/12.

The Excise Commr.
in Imphal.

Excise.]

7



Subd vita drafts
W.H.
9/1/96

S.R 783 — From The Excise Commissioner in Mysore.

Sd S

To

The Secy. to the Govt. of Mysore,
General and Revenue Depts

Dated 19th December 1896.
Despatched 21st December 1896
Received
General No. 3219
No. 238
Enclosure No. One

In reply to Government Proceedings No. 5493 Ex 216, dated the 16th December 1896.

SUBJECT

Submits for approval and publication a draft Notification embodying a revised scale of license fees for the vend of foreign liquors.

References (to be entered only in the Dewan's Office.)

22/12/96

Refer 22/12/96
Reported 6/1/96 Rd 7/1/97

No 3219
2 38

Excise Commissioner's Office
Bangalore dated 19th December 1896

From

The Excise Commissioner
in Mysore

To.

The Secretary to the
Government of Mysore
General and Revenue Departments.

Sir,

In acknowledging the receipt of Government Proceedings No. 5493 Ex 216, dated the 16th instant, I have the honor to submit herewith, for approval and publication a draft Notifications embodying a revised scale of license fees for the vend of foreign liquors.

I have the honor to be,
Sir,
your most obedient servant
M Narasaraja

Excise Commissioner
in Mysore.

Draft Notification

The Government of Mysore are pleased to direct that the following be substituted for Rule V in Government Notification No: 31, dated the 9th May 1889:—

Rule V. There shall be payable "for every license granted under Rule III, "a license fee at the following rates "per year or fraction of a year ending "with 30th June

"For wholesale License Rs 25

"For Hotel License Rs 25

"For Refreshment-room License Rs 25

"For Retail License according to "the following scale:—

"(a) For a license covering Sales upto 500 gallons a year Rs 50

"(b) —do— over 500 gallons and upto 750 gallons } Rs 75

"(c) — do — over 750 Gallons and up to 1000 gallons } Rs 100

"(d) For every additional 250 gallons or fraction thereof over 1000 gallons Rs 25.

By order

P. Murugesa Mudaliar
Secretary

(8)

REVENUE

No. 6261—*Ex.* 250, *dated* 14*th January* 1897.

The Government of Mysore are pleased to direct that the following be substituted for Rule V in Government Notification No. 31, dated the 9th May 1889 :—

Rule V For every license granted under Rule III, there shall be payable a license fee at the following rates per year or fraction of a year ending with 30th June—

	Rs.
"For wholesale license	.. 25
"For hotel license	.. 25
"For refreshment room license	.. 25
"For retail license, according to the following scale—	
" "(*a*) For a license covering sales up to 500 gallons a year	.. 50
"(*b*) Do over 500 gallons and up to 750 gallons	.. 75
"(*c*) For a license covering sales over 750 gallons and up to 1,000 gallons	.. 100
"(*d*) For every additional 250 gallons or fraction thereof over 1,000 gallons	. 25

Note.—In addition to the above license fees, every holder of a retail, hotel or refreshment room license, within the cities of Bangalore and Mysore, is bound to register his place of business under Section 58 of the Municipal Regulations, and pay the municipality for the certificate of such registration an annual fee under Classes II, III or IV of Schedule C II of the said Regulations.

By Order,

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Departments.

No 6261 & 14.1.97
" Ex. 250 /
16

Draft for 11/6

(8)

Notification

S.R. 7.83 of 95 The Government of Ceylon are pleased to direct that the following be substituted for Rule V in Government Notification No 31 dated the 9th May 1889:—

"Rule V ~~There shall~~
"~~be payable~~ For every license
"granted under Rule III,
"~~there shall be payable~~
"a license fee at the following
"rates per year or fraction
"of a year ending with
"30th June:—

Done 16/1/97

" For wholesale license - Rs 25
" For Hotel License .... " 25
" For Refreshment-room lic.. " 25

For Retail License, according to the following scale:—

"(a) For a license covering sales up to 500 £ a year. Rs 50

(b) —— do— over 500 £ } " 75

(c) For a license covering sales over 750 gallons and up to 1000 gallons - } Rs 100

" (d) For every additional 250 gallons or fraction thereof over 1000 gls } Rs 25

Note -

In addition to the above license fees, every holder of a retail, hotel or refreshment room license within the Cities of Bangalore & Mysore is bound to register his place of business under Section 58 of the Municipal Regulations, & pay the Municipality, for the certificate of such registration, an annual fee under Classes II, III or IV of Schedule C II of the said Regulations -

X

"B. O."

Secretary

Submitted
by
11/1/97

B B
9/1/97.

To

The Compiler, Mysore Gazette.
for publication in 3 successive issues of the gazette.

" Excise Commr. in Mysore,

with reference to his no. 3219/238

dated 19th December 1896 &

with the remark that the reason for omitting the note in the draft Notification is not apparent

By order.

14-1-97

Secretary.

No 6262 / Ex. 251 dated 14.1.97 / 16
"

VENUE DE... Gl. No. 14329
JG 18 1084 - 162
...OFFICE

S.R 7. 83-99 (9)

Excise] 1900

S (7)

From The Excise Commissioner in Mysore

To

THE SECRETARY TO GOVT. OF MYSORE,

Genl & Rev. Depts.

Dated 16th August 1900.

Despatched 17

Received

General No. 1198

No. 56 Enclosure No. 4

~~In reply to~~

SUBJECT.

Submits for sanction and publication in the gazette, a draft Notification embodying the proposed revised scale of license fees for the sale of foreign liquors

R 18/8/00

20/8/00

21/8/00

References
(to be entered only in the Dewan's Office.)

No. 1198/56 Encl: 4

Excise Commissioner's Office
Bangalore, dated 16th Augt 1900
17

From

The Excise Commissioner
in Mysore

To

The Secretary to Government
Genl. & Rev. Departments

Sir,

In submitting herewith copy of docket No. 20, dated the 24th July 1900, from the Deputy Commissioner, Kolar District, together with an application from Messrs Spencer & Co. for a license for the sale of Foreign liquors in the Kolar Gold Fields and its enclosure (to be kindly returned), I have the honor to state that at present there is strong competition for the sale of Foreign liquors in the Kolar Gold Fields. In addition to the existing Foreign liquor shops held by Messrs. Anderson & Co. and Mr David, Mr Mitchell has lately taken a Hotel and Boarding House License. Messrs. H. J. Rustomjee & Co., Bombay, have also put in an application, requesting that their Foreign liquors may be permitted

= mitted to be sold in the shops in the Mysore State. Other firms in Madras, viz. Cookes & Co., Cutler Palmer & Co. &c send their foreign liquors to the Kolar Gold fields by receiving orders from European residents and the so called Cooperative Societies there. The foreign liquor which is very largely sold is beer, as per following particulars:-

Locality	Quantity sold. Beer Gls. Drs	Other liquors Gls. Drs
Bowringpet	10,850 - 17	3,469 - 17
Gold Fields	22,474 - 17	5,094 - 12 3/4
Total	33,324 - 34	8,563 - 29 3/4

It is therefore desirable that the Mysore Government should get its proper share of revenue from Foreign beer. In accordance with the graduated scale of license fees fixed for the retail sale of Foreign liquors in Government Notification No. X 6261/Ex:250, dated 14th January 1897, the rate of fee per gallon is Rs 0-1-7, while the prescribed duty per gallon of country beer is Rs 0-2-0. I beg to recommend for the sanction of Govern-

= ment

(8)

S.P 14-96

under the following revised scale, so as to make the rate of license fee per gallon of foreign liquor equal to the existing rate of duty per gallon of country liquor:-

	Rs
(1) For a license covering sales up to 500 gallons a year	60
(2) — Do — over 500 gallons and up to 750 gallons a year	90
(3) — Do — over 750 gallons and up to 1000 gallons a year	120
(4) For every additional 250 gls or fraction thereof over 1000 gallons — Do —	30

2. The present fixed fees for other kinds of foreign liquor licenses as per Notification above quoted, are the following:-

	Rs
(1) For Wholesale license	25
(2) For Hotel License	25
(3) For Refreshment Room license	25.

Any two or more of the above kinds of licenses are granted to the same person, vide Rule IV in Govt Notification No 31, dated 9th May 1889. Instances have come to notice, in which the persons who hold Wholesale, Retail and Refreshment Room Licenses, debited the retail sales over 500 gallons in the

accounts

accounts of wholesale sales, in view to evade the payment of increased license fees under the graduated scale relating to retail sale. Under such circumstance, it is expedient that the graduated scale should be made applicable to all kinds of foreign liquor licenses. Accordingly, I beg to submit herewith for sanction and publication in the Gazette, a draft Notification embodying the proposed revised scale of license fees for the sale of foreign liquors.

I have the honor to be,
Sir,
Your most obedient servant

J. Nicholas

Excise Commissioner
in Singapore.

Hon

Notification (9/16) -25

Under section 55 of the Excise Act XXII of 1881, as amended by Act VI of 1885, and introduced into Mysore by Regulation III of 1885, the Government of Mysore are pleased to direct that the following be substituted for Rule V in Government Notification No. 31, dated 9th May 1889, in lieu of the Rule published under Government Notification No. 6261-Ex. 25, dated 14th January 1897:-

"Rule V. For every Wholesale license, Retail license, Hotel and Boarding House license and Refreshment Room license, granted under Rule III amended under Government Notification No. 18968-R.F. 119-93, dated 5th May 1894, there shall be payable a license fee according to the following scale:-

Rates of license fees

Sic. H. 1. Insert 2 in R. 7 lie. -9.

	Rs
(a) For a license covering sales up to 500 gallons per year or fraction of a year ending with 30th April —	60
(b) — do — over 500 gallons and up to 750 gallons — do —	90
(c) — do — over 750 gallons and up to 1000 gallons — do —	120
(d) For every additional 250 gallons or fraction there of over 1000 gallons — do —	30

Out of the above amounts, Rupees sixty as per clause (a) shall be paid in advance before

before the issue of license, and the balance, if any, due under the remaining clauses (b), (c) and (d), shall be paid immediately after the close of the official year for which the license is granted.

Clause. "In addition to the aforesaid license fees, every holder of a Retail, Hotel or Refreshment Room license within the cities of Bangalore and Mysore, is bound to register his place of business under section 58 of the Municipal Regulations and pay the Municipality for the certificate of such registration an annual fee under Class II, III or IV of Schedule C II of the said Regulations".

By Order

M Narasimhaiah Secretary

Excise Commissioner
in Mysore.

Draft for approval

Ready:- (10) 27

S.R.7. 83-95-b

Sl 4

Letter no. 1198/56 & 16th August 1900 from the Excise Commr. in mysore, submitting for ~~sanction~~ approval & publication a draft-notification embodying ~~the proposed~~ a revised scale of license fees for the sale of foreign liquors under the wholesale & retail licenses.

(print- in extenso)

2/24-25
En. T. 19-96 dt 3/9/1900

Order thereon:-

For reasons stated by the Excise Commr. in mysore, the Government are pleased to revise the scale of license fees for the sale of foreign liquors in mysore as proposed in the above & the draft-notification ~~submitted by him~~ is accordingly approved and forwarded to the compiler, mysore gazette, for publication both in English & the Kannada in three successive issues

En 2.
15/9/00

of

the gazette.

2

4

23/8/00 Secretary

21/8/00.

To
the Excise Commrs, with application
from messrs Spencer & Co
" Comptroller.

Here enter notification

no 2126 of 3/9/00

1900-1901

GOVERNMENT OF MYSORE

EXCISE

PROCEEDINGS

Dated 3rd September 1900

No. 2124-25
Ex. F. 19-96

Approving the draft Notification re revised Scale of License Fees for the sale of Foreign Liquors.

SBP—12-9-1900—250

No. 2124-25—Ex. F. 19-96, DATED BANGALORE, 3RD SEPTEMBER 1900.

ORDER THEREON.—For reasons stated by the Excise Commissioner in Mysore, Government are pleased to revise the scale of license fees for the sale of foreign liquors in Mysore as proposed in the above and the draft Notification submitted by him is accordingly approved and forwarded to the Compiler, *Mysore Gazette*, for publication both in English and in Kanarese in three successive issues of the *Gazette*.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Excise Commissioner with application from Messrs. Spencer & Co.
„ Comptroller to the Government of Mysore.

NOTIFICATION.

No. 2126—Ex. F. 19-96, DATED BANGALORE, 3RD SEPTEMBER 1900.

Under Section 55 of the Excise Act XXII of 1881, as amended by Act VI of 1885, and introduced into Mysore by Regulation III of 1885, the Government of Mysore are pleased to direct that the following be substituted for Rule V, in Government Notification No. 31, dated 9th May 1889, in lieu of the Rule published under Government Notification No. 6261—Ex. 250, dated 14th January 1897.

"Rule V." For every wholesale license, retail license, hotel and boarding house license and refreshment room license, granted under Rule III amended under Government Notification No. 18968 —R. F. 119-93, dated 5th May 1894, there shall be payable a license fee according to the following scale per year or fraction of a year ending with 30th June :--

Rates of license fees.

(*a*)	For a license covering sales up to 500 gallons a year ...	Rs.	60
(*b*)	Do over 500 gallons and up to 750 gallons a year ...	„	90
(*c*)	Do over 750 gallons and up to 1,000 gallons a year ...	„	120
(*d*)	For every additional 250 gallons or fraction thereof over 1,000 gallons a year.	„	30

Out of the above amounts, Rs. 60 as per clause (*a*) shall be paid in advance before the issue of license, and the balance, if any, due under the remaining Clauses (*b*), (*c*) and (*d*) shall be paid immediately after the close of the official year for which the license is granted.

NOTE.—In addition to the aforesaid license fees every holder of a retail, hotel or refreshment room license within the Cities of Bangalore and Mysore, is bound to register his place of business under Section 58 of the Municipal Regulations and pay the Municipality for the certificate of such registration an annual fee under Clause II, III or IV of Schedule C II of the said Regulations."

By Order,

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

Exd.—H.A.R.

READ—

The following letter No. 1198—56, *dated* 16*th August* 1900, *from the Excise Commissioner in Mysore, to the Secretary to the Government of Mysore, General and Revenue Departments* :—

In submitting herewith copy of docket No. 20, dated the 24th July 1900, from the Deputy Commissioner, Kolar district, together with an application from Messrs. Spencer & Co. for a license for the sale of foreign liquors in the Kolar Gold Fields and its enclosure (to be kindly returned), I have the honor to state that at present there is strong competition for the sale of foreign liquors in the Kolar Gold Fields. In addition to the existing foreign liquor shops held by Messrs. Anderson & Co. and Mr. David, Mr. Mitchell has lately taken a Hotel and Boarding House License. Messrs. H. J. Rustomjee & Co., Bombay, have also put in an application, requesting that their foreign liquors may be permitted to be sold in the shops in the Mysore State. Other firms in Madras, *viz.*, Oakes & Co., Cutler Palmer & Co., &c., send their foreign liquors to the Kolar Gold Fields by receiving orders from European residents and the so-called co-operative societies there. The foreign liquor which is very largely sold is beer as per following particulars :—

Locality.	Quantity sold.			
	Beer.		Other liquors.	
	Gls.	Drs.	Gls.	Drs.
Bowringpet	10,850	17	3,469	17
Gold Fields	22,474	17	5,094	12¾
Total ...	33,324	34	8,563	29¾

It is therefore desirable that the Mysore Government should get its proper share of revenue from foreign beer. In accordance with the graduated scale of license fees fixed for the retail sale of foreign liquors in Government Notification No. 6261—Ex. 250, dated 14th January 1897, the rate of fee per gallon is Re. 0-1-7, while the prescribed duty per gallon of country beer is Re. 0-2-0. I beg to recommend for the sanction of Government, the following revised scale, so as to make the rate of license fee per gallon of foreign liquor equal to the existing rate of duty per gallon of country beer :—

(1) For a license covering sales up to 500 gallons a year ... Rs. 60
(2) Do over 500 gallons and up to 750 gallons a year ... „ 90
(3) Do over 750 gallons and up to 1,000 gallons a year... „ 120
(4) For every additional 250 gallons or fraction thereof over 1,000 gallons a year. „ 30

2. The present fixed fees for other kinds of foreign liquor licenses as per Notification above quoted are the following :—

(1) For Wholesale license ... ... Rs. 25
(2) For Hotel license ... ... „ 25
(3) For Refreshment Room license... ... ... „ 25

Any two or more of the above kinds of licenses are granted to the same person, *vide* Rule IV in Government Notification No. 31, dated 9th May 1889. Instances have come to notice in which the persons who hold Wholesale, Retail and Refreshment Room licenses, debited the retail sales over 500 gallons in the accounts of wholesale sales, in view to evade the payment of increased license fees under the graduated scale relating to retail sale. Under such circumstances, it is expedient that the graduated scale should be made applicable to *all* kinds of foreign liquor licenses. Accordingly, I beg to submit herewith for sanction and publication in the Gazette, a draft Notification embodying the proposed revised scale of license fees for the sale of foreign liquors.

Use it for abbr. (10) 36

2026
Ex. F. 19-96 & 3/9/1900
3

S. R & O of 95

9

Notification.

Under section 55 of the Excise Act XXII of 1881, as amended by Act VI of 1885, and introduced into Mysore by Regulation III of 1885, the Government of Mysore are pleased to direct that the following be substituted for Rule V in Government notification no. 31 dated 9th May 1889, in lieu of the Rule published under Government notification no. 6261 – Ex 250 & 14th January 1897:–

Rates of license fees

"Rule V. For every Wholesale license, Retail license, Hotel and Boarding House license and Refreshment Room license granted under Rule III ~~amended~~ amended under Govt. notification no. 18968 – R.F. 119-93 dated 5th May 1894, there shall be payable a license fee according

according to the following scale per year or fraction of a year ending with 30th June :—

(a) For a license covering sales up to 500 gallons a year ..... Rs 60/-

(b) -Do- over 500 gallons and up to 750 gallons -do- 90/-

(c) -Do- over 750 gallons and up to 1000 gallons -do- 120/-

(d) For every additional 250 gallons or fraction thereof over 1000 gls -do- 30/-

Out of the above amounts, Rupees 60/- as per clause (a) shall be paid in advance before the issue of license, and the balance, if any, due under the remaining clauses (b), (c) & (d) shall be paid immediately after the close of the official year for which the license is granted.

Note " In addition to the aforesaid license fees, every holder of a [redacted]

retail, Hotel or Refreshment
Room license within the cities
of Bangalore & mysore, is bound
to register his place of
business under section 58
of the municipal Regulations
and pay the municipality for
the certificate of such Registra-
tion an annual fee under
class II, III or IV of schedule
C II of the said Regulations."

"B. O."

Secretary

2dfls
21/8/00

To
The Compiler, mysore Gazette
for publication in
three successive issues
both in English & in Kanarese
of the Gazette with a request
that 50 copies of the Notification
may be forwarded to this
office.